

Hearing Date And Time: May 20, 2010 at 10:00 a.m. (prevailing Eastern time)

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:	Chapter 11
DPH HOLDINGS CORP., et al.,	Case No. 05-44481 (RDD)
Reorganized Debtors.	(Jointly Administered)

**BOSCH AUTOMOTIVE PRODUCTS (SUZ HOU) CO. LTD.'S RESPONSE TO THE
REORGANIZED DEBTORS' FORTY-SEVENTH OMNIBUS OBJECTION**

(Administrative Claim No. 18689)

Bosch Automotive Products (Suzhou) Co., Ltd. ("Bosch China") by and through its counsel, Warner Norcross & Judd LLP, files this Response to the *Reorganized Debtors' Forty-Seventh Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bank. P. 3007 to* (I) *Disallow and Expunge (A) Certain Administrative Expense Books and Records Claims, (B) a Certain Administrative Expense Duplicate Claim, and (C) Certain Administrative Expense Duplicate Substantial Contribution Claims, and (II) Modify Certain Administrative Expense Claims* (Docket No. 19873) (the "47th Omnibus Objection"), and states as follows:

Background

1. On October 8 and 14, 2005 (the “**Petition Dates**”), Delphi Corporation and certain of its affiliates, including Delphi Automotive Systems Korea, Inc. (collectively the “**Debtors**”) filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Bankruptcy Code.

2. On or about July 14, 2009, Bosch China filed an administrative expense claim in the amount of \$2,469,996.00 (the “**Administrative Claim**”) which represents the amount of goods sold to Delphi Automotive Systems Korea, Inc., Case No. 05-44580¹, from the Petition Dates through June 1, 2009. The Administrative Claim is docketed as Administrative Claim Number 18689.

3. On April 16, 2010, the Debtors objected to the Administrative Claim as part of its 47th Omnibus Objection. The 47th Omnibus Objection states that the Administrative Claim “assert[s] liabilities or dollar amounts that are not owing pursuant to the Reorganized Debtors’ books and records (the “Books and Records Claims”).” (See ¶ 14 of 47th Omnibus Objection).

Argument

4. The Debtors’ 47th Omnibus Objection should be overruled, as it applies to Bosch China, for the following reasons:

(a) The 47th Omnibus Objection provides no evidentiary basis for disallowance of the Administrative Claim, and thus, the Debtors have failed to overcome the Administrative Claim’s presumption of validity;

¹ As referenced in paragraph 12 below, to the extent that the goods were sold to a non-debtor foreign affiliate of Delphi Corporation, Bosch China reserves the right to seek payment from the non-debtor affiliate.

(b) The Administrative Claim represents a valid 503(b) administrative claim and Bosch China reserves the right to supplement this Response with additional documentation to support the Administrative Claim;

(c) The Administrative Claim was filed by Bosch China in the Delphi Automotive Systems Korea, Inc. bankruptcy, Case No. 05-44580, and not in the Delphi Corporation bankruptcy, Case No. 05-44481, as Debtors have represented on Exhibit A to the 47th Omnibus Objection.

A. Debtors Have Failed To Provide An Evidentiary Basis to Support Disallowance of Administrative Claim

5. In accordance with Fed. R. Bank. P. 3001(f), “[a] proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” Fed. R. Bank. P. 3001(f).

6. “To overcome this prima facie evidence, the objecting party must come forth with evidence which, if believed, would refute at least one of the allegations essential to the claim.” *In re Reilly*, 245 B.R. 768, 773 (B.A.P. 2nd Cir. 2000); *see also In re Hinkley*, 58 B.R. 339, 348 (Bankr. S.D. Tex. 1986) (holding that debtor must present “a substantial factual basis to overcome the prima facie validity of a proof of claim [and] [t]his evidence must be of a probative force equal to that of the creditor’s proof of claim.”)

7. The 47th Omnibus Objection provides no evidentiary basis for the disallowance of the Administrative Claim, except to conclude that disallowance of the Administrative Claim is appropriate based on the Debtors’ books and records. Accordingly, the relief requested in the 47th Omnibus Objection should be denied.

B. Administrative Claim Represents A Valid Administrative Expense Claim and Bosch China Will Supplement Response with Appropriate Supporting Documentation

8. The Administrative Claim filed by Bosch China represents a valid 503(b) administrative expense claim for goods sold and delivered to Delphi Automotive Systems Korea, Inc. between the Petition Dates and June 1, 2009.

9. Counsel for Bosch China has been working diligently to obtain the documents requested by Debtors in the 47th Omnibus Objection. However, due to the fact that Bosch China is a foreign corporation located in and operated out of China, and due to the delays inherent in working with foreign corporations, counsel and Bosch China are still working to compile the documents requested. Bosch China will supplement its Response with any and all necessary documentation as soon as such documentation becomes available. However, as explained above, Bosch China has no obligation to provide such documentation, as Debtor's 47th Omnibus Objection fails to provide an evidentiary basis to disallow the Administrative Claim.

C. Administrative Claim Was Filed In Delphi Automotive Systems Korea, Inc. Bankruptcy, Not in Delphi Corporation Bankruptcy

10. Bosch China filed its Administrative Claim in the Delphi Automotive Systems Korea, Inc. bankruptcy, Case No. 05-44580, and not in the Delphi Corporation bankruptcy, Case No. 05-44481, as was represented in Exhibit A to the 47th Omnibus Objection.

11. Therefore, to the extent that Debtors have objected to the Administrative Claim as it applies to Delphi Corporation, the objection is misapplied.

12. Upon information and belief, there exists another foreign affiliate of Delphi Corporation with a name similar to Delphi Automotive Systems Korea, Inc., and such affiliate has not filed for bankruptcy protection. To the extent that Bosch China delivered goods to this non-debtor affiliate, Bosch China reserves its right to seek payment from this affiliate.

WHEREFORE, based on the foregoing, Bosch China respectfully requests that this Court enter an Order overruling the 47th Omnibus Objection as it relates to Bosch China's Administrative Claim, and grant such other and further relief to Bosch China as this Court deems just and proper.

Respectfully submitted,

Dated: May 12, 2010

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